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Hearing Date: June 19, 2014  
Hearing Time: 10:00 A.M.  
Objection Date: May 16, 2014

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION :  
CORPORATION, : Adv. Pro. No. 08-01789 (SMB)  
: :  
Plaintiff-Applicant, : SIPA LIQUIDATION  
v. : (Substantively Consolidated)  
: :  
BERNARD L. MADOFF INVESTMENT :  
SECURITIES LLC, :  
: :  
Defendant. :  
-----X  
In re: :  
BERNARD L. MADOFF, :  
: :  
Debtor. :  
-----X

**CERTIFICATE OF SERVICE**

I hereby certify that on the 2<sup>nd</sup> day of June, 2014 I sent by email a true and correct copy of the foregoing Elliot G. Sagor Memorandum of Law for Valuing Inter-Account Transfers and Document Appendix to Elliot G. Sagor Memorandum of Law on Bik Cheema and Jorian Rose of Baker & Hostetler LLP pursuant to order of this court enabling a late filing dated May 30, 2014 in document ECF 6870.

/s/ Elliot G. Sagor